IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

FILED
FEB 18 2016
U. S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
vs.)
)
PAMELA BAKER,)
)
Defendant.)
)

4:16CR0058 CDP/NAB

INDICTMENT
COUNTS 1-4

The Grand Jury charges that:

1. On or about January 5, 2012, Pamela Baker ("BAKER") created P&D Tax Service, a business entity under the laws and regulations of the State of Missouri.

2. At the time of its inception, P&D Tax service operated out of a residence located at 4847 Farlin, Saint Louis, Missouri 63115, within the Eastern District of Missouri.

3. In early 2013, BAKER moved P&D Tax service to a rented office space located at 3644 Natural Bridge, Saint Louis, Missouri 63107, within the Eastern District of Missouri.

4. Since at least January 23, 2012, Baker willfully prepared and electronically filed false Federal Income Tax Returns for her customers. Specifically, BAKER falsified a large percentage of returns she prepared so as to take advantage of certain federal tax credits, such as the Earned Income Credit (EIC), the Refundable Education Credit (Hope Credit), and the Additional Child Tax Credit (ACT). BAKER also filed false Schedule C forms which claimed that her clients were self-employed, when BAKER well knew that, the clients were not self-employed.

5. As a result of BAKER's fraudulent conduct, P&D TAX Service clients were able to qualify for large tax refunds that they were not legally entitled to receive.

6. BAKER routinely diverted a portion of her client's tax returns to an account held at Commerce Bank in her name. BAKER routinely charged between $200.00 and $350.00 to prepare a U.S. Individual Income Tax Return Form 1040.

7. For the tax year 2011, BAKER filed or assisted in filing approximately 705 tax returns with all returns requesting a refund. Ninety-Seven percent of the tax returns claimed the Hope Credit and Eighty-Three percent of the tax returns claimed the EIC Credit.

8. For the tax year 2012, BAKER filed or assisted in filing approximately 855 tax returns with all returns requesting a refund. Ninety percent of the tax returns claimed the HOPE Credit and Seventy-Eight percent of the tax returns claimed the EIC Credit.

9. On or about the dates listed below, in the City of Saint Louis, within the Eastern District of Missouri, defendant,

PAMELA BAKER,

made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, one and more claims against the United States for payment of a refund of taxes, which she then and there knew to be false, fictitious and fraudulent. BAKER made the claims by preparing and causing to be prepared and presenting and causing to be presented to said agency, U.S. Individual Income Tax Returns, Forms 1040, for one and more individuals, including but not limited to those identified below, knowing that the claim was false, fictitious and fraudulent in that the named individual was not entitled to the refund which was being requested.

Count	Taxpayer	Tax Year	Refund Requested	Date Return received by IRS
1	L.W.	2011	$5,286	1/27/2012
2	S.W.	2011	$6,226	2/16/2012
3	Y.J.	2012	$5,992	2/14/2013
4	S.B.	2012	$6,119	2/16/2013

All in violation of Title 18, United States Code, Sections 287 and 2.

RICHARD G. CALLAHAN
United States Attorney

A TRUE BILL

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Dianna R. Collins, #59641MO
Assistant United States Attorney

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FOREPERSON